



# 50-State Comparison

## Education Savings Accounts

### Permissible use of funds

March 2021

STATE	Program name	Permissible use of funds
Arizona	Arizona Empowerment Scholarship	<p>Eligible expenses include:</p> <ul style="list-style-type: none"><li>- Tuition or fees at a qualified school.</li><li>- Textbooks required by a qualified school.</li><li>- Certain students qualify for these additional uses Educational therapies from a licensed or accredited practitioner or provider, A licensed or accredited paraprofessional or educational aide, Tuition for vocational and life skills education approved by the department and Associated goods and services that include educational and psychological evaluations, assistive technology rentals and braille translation goods and services approved by the department.</li><li>- Tutoring or teaching services provided by an individual or facility accredited by a state, regional or national accrediting organization.</li><li>- Curricula and supplementary materials.</li><li>- Tuition or fees for a nonpublic online learning program.</li><li>- Fees for a nationally standardized norm-referenced achievement test, an advanced placement examination or any exams related to college or university admission.</li><li>- Tuition or fees at an eligible postsecondary institution.</li><li>- Textbooks required by an eligible postsecondary institution.</li><li>- Fees to manage the Arizona empowerment scholarship account.</li><li>- Services provided by a public school, including individual classes and extracurricular programs.</li><li>- Insurance or surety bond payments.</li><li>- Uniforms purchased from or through a qualified school.</li></ul>

STATE	Program name	Permissible use of funds
Florida	The Gardiner Scholarship	<p>Eligible expenses include:</p> <ul style="list-style-type: none"> <li>- Instructional materials, including digital devices, digital periphery devices, and assistive technology devices that allow a student to access instruction or instructional content and training on the use of and maintenance agreements for these device</li> <li>- Curriculum</li> <li>- Specialized services by approved providers or by a hospital</li> <li>- Tuition or fees of a private school, an eligible postsecondary educational institution program offered by the postsecondary institution, a private tutoring program, a virtual program offered by a department-approved private online provider, the Florida Virtual School as a private paying student, or an approved online course</li> <li>- Fees for nationally standardized, norm-referenced achievement tests, Advanced Placement Examinations, industry certification examinations, assessments related to postsecondary education, or other assessments.</li> <li>- Contributions to the Stanley G. Tate Florida Prepaid College Program</li> <li>- Contracted services provided by a public school or school district, including classes.</li> <li>- Tuition and fees for part-time tutoring services provided by a person who holds a valid Florida educator's certificate</li> <li>- Fees for specialized summer education programs.</li> <li>- Fees for specialized after-school education programs.</li> <li>- Transition services provided by job coaches</li> <li>- Fees for an annual evaluation of educational progress by a state-certified teacher</li> <li>- Tuition and fees associated with programs offered by Voluntary Prekindergarten Education Program</li> <li>- Fees for services provided at a center that is a member of the Professional Association of Therapeutic Horsemanship International.</li> <li>- Fees for services provided by a therapist who is certified by the Certification Board for Music Therapists or credentialed by the Art Therapy Credentials Board, Inc.</li> <li>- Tuition or fees associated with enrollment in a nationally or internationally recognized research-based training program for a child with a neurological disorder or brain damage.</li> </ul>

STATE	Program name	Permissible use of funds
Mississippi	Equal Opportunity for Students with Special Needs Program	<p>Eligible expenses include:</p> <ul style="list-style-type: none"> <li>- Tuition and/or academic fees at an eligible school, including a state-accredited nonpublic school.</li> <li>- Textbooks related to academic coursework.</li> <li>- Payment to a tutor.</li> <li>- Payment for purchase of curriculum, including any supplemental materials required by the curriculum.</li> <li>- Fees for nationally standardized norm-referenced achievement tests, including alternate assessments and fees for Advanced Placement examinations or similar courses and any examinations related to college or university admission.</li> <li>- Educational services or therapies from a licensed or certified practitioner or provider, including licensed or certified paraprofessionals or educational aides.</li> <li>- Tuition and fees related to dual enrollment at a postsecondary institution.</li> <li>- Textbooks related to academic coursework at a postsecondary institution.</li> <li>- Surety bond payments if required by the department.</li> <li>- No more than \$50.00 in annual consumable school supplies necessary for educational services and therapies, daily classroom activities, and tutoring.</li> <li>- Computer hardware and software and other technological devices if an eligible school, licensed or certified tutor, licensed or certified educational service practitioner or provider, or licensed medical professional verifies in writing that these items are essential for the student to meet annual, measurable educational and academic goals or goals within the scope of the eligible student's IEP. Once a student is no longer participating in the ESA program, computer hardware and software and other technological devices purchased with ESA funds shall be donated to a public school or public library. Qualifying expenses for computer hardware and software include only those expenses incurred within the awarded ESA school year.</li> </ul>

STATE	Program name	Permissible use of funds
North Carolina	Personal Education Savings Account	<p>Eligible expenses include:</p> <ul style="list-style-type: none"> <li>- Tuition and fees for a nonpublic school that meets participation standards.</li> <li>- Textbooks required by a nonpublic school.</li> <li>- Tutoring and teaching services provided by an individual or facility accredited by a state, regional, or national accrediting organization.</li> <li>- Curricula.</li> <li>- Fees for nationally standardized norm-referenced achievement tests, advanced placement tests, or nationally recognized college entrance exams.</li> <li>- Fees charged to the account holder for the management of the PESA.</li> <li>- Fees for services provided by a public school, including individual classes and extracurricular programs.</li> <li>- Premiums charged to the account holder for any insurance or surety bonds required by the authority.</li> <li>- Educational therapies from a licensed or accredited practitioner or provider.</li> <li>- Educational technology.</li> <li>- Student transportation, pursuant to a contract with an entity that regularly provides student transportation, to and from a provider of education or related services or an education activity.</li> </ul>

STATE	Program name	Permissible use of funds
Tennessee	Individualized Education Account (IEA) Program	<p>Eligible expenses include:</p> <ul style="list-style-type: none"> <li>- Tuition and fees at participating school.</li> <li>- Textbooks.</li> <li>- Tutoring services.</li> <li>- Curriculum and supplemental materials.</li> <li>- Transportation fees.</li> <li>- Tuition or fees for nonpublic online learning programs and courses.</li> <li>- Fees for nationally standardized achievement tests, Advanced Placement examinations, or any examinations related to college or university admission.</li> <li>- Contributions to a Coverdell education savings account.</li> <li>- Educational therapies or services provided by therapists</li> <li>- Services provided by a public school/district.</li> <li>- Tuition or fees at postsecondary institutions.</li> <li>- Textbooks required for courses at postsecondary institutions.</li> <li>- Fees for administration and management of the Individual Education account by a private financial management firm.</li> <li>- Computer hardware or technological devices for the student's education needs approved by the department or a licensed treating physician.</li> <li>- Contributions to an achieving a better life experience account in accordance with the ABLÉ Act.</li> </ul>
West Virginia	Hope Scholarship Program	<p>Eligible expenses include:</p> <ul style="list-style-type: none"> <li>- Public school services for students with an individualized instruction program.</li> <li>- Private school tuition.</li> <li>- Tutoring services.</li> <li>- Fees for assessments.</li> <li>- Tuition for online learning programs.</li> <li>- Tuition and fees for industry-recognized credential programs.</li> <li>- Tuition and fees for alternative education programs.</li> <li>- After-school and summer education programs.</li> <li>- Curriculum.</li> <li>- Transportation fees.</li> </ul>